

BEFORE THE STATE OF WASHINGTON
UTILITIES AND TRANSPORTATION COMMISSION

WASHINGTON UTILITIES AND
TRANSPORTATION COMMISSION,

Complainant,

v.

PUGET SOUND PILOTS,

Respondent.

Docket TP-220513

**RESPONDENT PUGET SOUND
PILOTS' LIST OF CHANGES**

1. Pursuant to paragraph 13 of Order 04, the spreadsheet attached as Exhibit A lists the changes made to Exh. MB-05, an exhibit now withdrawn by PSP, in Exh. WTB-05. In its filing of the Supplemental Testimony of Weldon T. Burton, PSP is providing all parties with the regulatory accounting detail necessary to properly evaluate PSP financial information for its 2021 test year and to assist all parties in making a fair determination of PSP's 2023 requested revenue requirement.
2. Mr. Burton consolidated certain expense accounts and removed accounts with zero balances for simplicity. Therefore, those same accounts from Exh. MB-05 were also consolidated for comparison purposes in the attached list of changes. Exhibit A lists all accounts from PSP's general ledger, as presented in Exh. MB-05, and the corresponding 2023 pro forma results (with adjustment numbers for reference) from Exh. WTB-05. Explanations for all material changes have been provided in accordance with paragraph 13 of Order 04.

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Respectfully submitted this 31st day of October, 2022.

HAGLUND KELLEY LLP

s/ Michael E. Haglund

Michael E. Haglund, OSB No. 772030

Julie Weis, OSB No. 974320

Eric E. Brickenstein, OSB No. 142852

HAGLUND KELLEY LLP

2177 SW Broadway

Portland, OR 97201

Telephone: (503) 225-0777

Facsimile: (503) 225-1257

Email: mhaglund@hk-law.com

jweis@hk-law.com

ebrickenstein@hk-law.com

Attorneys for Respondent

Puget Sound Pilots
TP-220513, Order 04
Changes from Exh. MB-05 to Exh. WTB-05

	MB-05 2023 Adjusted Expenses	Pro Forma Results		Delta	WTB-05 Corresponding Adjustments	Explanation of Differences
		MB-05 w/ consolidated expense categories	WTB-05			
Revenue						
Account: 40100-000	Pilotage Fees Earned		46,029,044		R-12, R-13, P-05, P-23	
Account: 40120-000	Boat Fees Earned		1,981,164		P-24	
Account: 40200-000	Interest Income		1,003			
Account: 40230-000	Finance Charges		17,825			
Total Revenue		48,031,836	48,031,836	48,029,036	(2,800)	Burton adjusted each revenue account in accordance with WAC 480-07-525; difference immaterial
Expenses						
Account: 50050-009	Administrative Expenses	32,504	32,504	32,504	-	
Account: 50080-009	Advertising	-	-	-	-	
Account: 50100-009	Attorney Fees-General	325,000	325,000	563,634	238,634	R-02, R-04, R-05, P-01
Account: 50110-009	Attorney Fees-UTC	-	-	-	-	Burton included required adjustment from Order 09 (TP-190976) and comprehensive legal expense information not available on 6/29/22
Account: 50150-009	Bank Fees	18,582	18,582	18,582	-	
Account: 50250-009	Capital Assets	(1)	(1)	-	1	rounding issue
Account: 50280-009	Cash Reserves	-	-	-	-	
Account: 50290-009	UTC REG FEES	123,336	123,336	123,336	-	
Account: 50300-006	Commission-Senate Bill 5096	150,000	150,000	-	(150,000)	P-13
Account: 50450-006	Comp Day Expense	389,350	389,350	389,350	-	Burton appropriately removed this expense because this expired after the 2022 payment
Account: 50500-007	Computer Maintenance - P.A.	19,400	-	-	-	
Account: 50500-009	Computer Maintenance, Hardware, Phone	334,496	353,896	299,633	(54,263)	R-07, P-03
Account: 50600-009	Computer Programming, Changes	10,177	10,177	10,177	-	Burton adjusted for amortization of certain expenses
Account: 50700-009	Consulting Fees	195,000	195,000	193,950	(1,050)	R-03, R-06, P-02
Account: 50800-009	CPA Fees	86,307	86,307	86,307	-	Burton included required adjustment from Order 09 (TP-190976), and adjusted for amortization of specific expenses
Account: 50850-009	General Charitable Donations	7,000	7,000	-	(7,000)	R-09
Account: 50870-009	DEI Outreach	20,000	20,000	20,000	-	Burton appropriately removed unallowable charitable donations
Account: 50880-009	DEI - Donations	20,000	20,000	20,000	-	
Account: 50900-009	Dues, Other	12,520	-	-	-	
Account: 50910-009	Dues, MM&P	23,200	-	-	-	
Account: 50920-009	Dues, APA	149,040	184,760	190,443	5,683	P-08
Account: 51000-006	Employee Health & Welfare - Seattle	144,984	-	-	-	Burton provided calculations and support based on number of pilots and membership rates
Account: 51000-007	Employee Health & Welfare - P.A.	248,544	393,528	344,904	(48,624)	P-10
Account: 51100-006	Employee Pension - Seattle	45,528	-	-	-	Burton made adjustments based on employee information
Account: 51100-007	Employee Pension - P.A.	78,048	123,576	139,101	15,525	P-11
Account: 51100-009	Retirement Plan, Manager	4,929	4,929	4,929	-	Burton made adjustments based on employee information
new gl	401k contributions	20,000	20,000	18,000	(2,000)	
Account: 51200-009	Equipment Leases	335,820	335,820	-	(335,820)	R-11
new gl	PTS II Equip.	488,937	488,937	488,817	(120)	R-11
Account: 51310-009	Depreciation, Portable Radios	(0)	-	-	-	Burton removed expenses related to the expiring lease
Account: 51320-009	Depreciation, Computer	31,136	-	-	-	Burton adjusted based on new lease terms
Account: 51330-006	Depreciation, Equipment & Furniture - Seattle	0	-	-	-	
Account: 51330-007	Depreciation, Equipment & Furniture - P.A.	765	-	-	-	
Account: 51340-006	Depreciation, Leasehold Improv. - Seattle	10,568	-	-	-	
Account: 51380-007	Depreciation, Buildings - P.A.	40,302	-	-	-	
Account: 51385-007	Depreciation, Ediz Hook	-	-	-	-	
Account: 51390-008	Depreciation, Puget Sound	-	-	-	-	
Account: 51400-008	Depreciation, Juan de Fuca	28	82,800	290,739	207,939	R-01
Account: 51430-006	Drug Testing	10,297	10,297	10,297	-	Brooks used book asset information while Burton used regulatory depreciation standards
Account: 51440-006	Education - Seattle	1,195	-	-	-	
Account: 51440-007	Education - P.A.	315	1,510	1,510	-	
Account: 51500-007	Food - P.A.	92,000	-	-	-	
Account: 51550-007	Lodging - PA	110	92,110	84,844	(7,266)	Burton proposed no adjustment to food and lodging expenses
Account: 51600-006	Insurance - Seattle	73,139	-	-	-	
Account: 51600-007	Insurance - P.A.	41,074	-	-	-	
Account: 51600-008	Insurance, Boats	117,274	-	-	-	
Account: 51610-006	Insurance - License & Defense	196,980	428,467	454,849	26,383	P-19
Account: 51620-006	Insurance - Medical	1,867,989	1,867,989	1,885,345	17,356	P-04
Account: 51765-009	Interest, Dispatch Software	125	125	125	-	Burton calculated increase based on insurance information not available 6/29/22
Account: 51900-007	Laundry - P.A.	10,257	10,257	10,257	-	
Account: 51940-006	License Fees - Pilots	370,500	370,500	364,000	(6,500)	P-15
Account: 51950-009	Lobbyist	75,309	75,309	-	(75,309)	R-10
Account: 52050-009	Miscellaneous, Other	(362,969)	(362,969)	-	362,969	R-08
Account: 52100-006	Office Supplies - Seattle	14,613	-	14,613	-	Burton appropriately excluded federal PPP loan forgiveness from revenue requirement calculations
Account: 52220-009	Pension, 1978	7,200	7,200	-	(7,200)	
Account: 52230-009	Pension, Puget Sound Pilots	6,349,204	6,349,204	6,419,916	70,712	P-16
Account: 52250-009	Pension, Tabler	69,502	69,502	69,502	-	Burton consolidated this account with Acct 52230
Account: 52300-006	Postage - Seattle	1,386	-	-	-	Burton adjusted this account based on information not available 6/29/22, including deceased retirees and pilots now planning on retiring
Account: 52300-007	Postage - P.A.	998	-	-	-	
Account: 52400-006	Printing - Seattle	6,289	8,674	8,674	-	
Account: 52560-008	Puget Sound, Fuel	240,000	-	-	-	Burton consolidated fuel expense accounts
Account: 52570-008	Puget Sound, Prev. Maintenance	468,974	468,974	70,532	(398,441)	R-14
Account: 52660-008	Juan de Fuca, Fuel	218,500	458,500	572,694	114,194	P-18

Account: 52670-008	Juan de Fuca, Prev. Maintenance	146,090	146,090	146,090	-	R-15	
Account: 52900-006	Rent & Parking - Seattle	188,765	-	-	-		
Account: 52900-007	Rent, Tideland's Lease	3,918	192,682	192,682	-		Burton consolidated rent accounts
Account: 52950-006	Repairs & Maintenance - Seattle	7,253	-	-	-		
Account: 52950-007	Repairs & Maintenance - P.A.	57,725	64,978	57,528	(7,450)		Burton consolidated R&M accounts and proposed no adjustment
Account: 52955-006	Remodel/Relocation - Seattle	-	-	385	385		Burton proposed no adjustment
Account: 53010-006	Salaries, Regular - Seattle	1,046,019	-	-	-		
Account: 53010-007	Salaries, Regular - P.A.	896,000	-	-	-		
Account: 53020-006	Salaries, Overtime - Seattle	321,431	-	-	-		
Account: 53020-007	Salaries, Overtime - P.A.	64,482	2,327,932	1,898,705	(429,227)	P-09	Burton proposed adjustment based on known changes
Account: 53100-006	Subscriptions - Seattle	1,309	-	-	-		
Account: 53100-007	Subscriptions - P.A.	7,277	8,587	8,587	-		
Account: 53200-006	Supplies - Seattle	13,913	-	-	-		
Account: 53200-007	Supplies - P.A.	16,801	30,714	30,714	-		
Account: 53320-006	Taxes, FICA/Medicare - Seattle	104,610	-	-	-		
Account: 53320-007	Taxes, FICA/Medicare - P.A.	73,477	-	-	-		
Account: 53330-006	Taxes, SUTA - Seattle	1,561	-	-	-		
Account: 53330-007	Taxes, SUTA - P.A.	1,646	-	-	-		
Account: 53340-006	Taxes, FUTA - Seattle	429	-	-	-		
Account: 53340-007	Taxes, FUTA - P.A.	522	-	-	-		
Account: 53350-006	Taxes, L & I - Seattle	4,247	186,491	135,225	(51,266)		Burton proposed no adjustment
Account: 53360-006	Taxes, Property - Seattle	1,412	-	-	-		
Account: 53360-007	Taxes, Property - P.A.	14,173	-	-	-		
Account: 53360-008	Taxes, Property - Boats	5,017	20,602	20,602	-		
Account: 53370-006	Taxes, Food/Subscriptions - Seattle	82	-	-	-		
Account: 53370-007	Taxes, Food/Subscriptions - P.A.	469	551	551	-		
Account: 53370-009	Taxes, B & O	599,698	599,698	1,013,055	413,357	P-22	Burton calculated increased taxes based on increased revenues
Account: 53400-006	Telephone & Communications - Seattle	21,233	-	-	-		
Account: 53400-007	Telephone & Communications - P.A.	22,940	44,174	44,174	-		
Account: 53500-006	Training, Pilots	572,700	572,700	437,000	(135,700)	P-12	Burton proposed increased training expenses based on known amounts
Account: 53600-006	Transportation Expense - Seattle	1,525,977	1,525,977	1,303,270	(222,707)	P-25	Burton calculated pro forma amount from 2021 test year
Account: 53700-007	Employee Reimbursements - P.A.	3,227	-	-	-		
Account: 53700-009	Travel/Promo/Mileage/Meetings	10,500	13,727	27,354	13,627	P-07	Burton consolidated travel and conferences and adjusted
Account: 53800-007	Utilities - P.A.	29,645	29,645	27,368	(2,277)		Burton inadvertently pulled data from the wrong cell for this account; no difference should exist
	Rate-case specific expenses TP-220513	-	-	594,472	594,472	P-17	Burton included rate case expenses incurred for this GRC
Total Expenses		19,000,308	19,000,308	19,139,323	139,015		